

FILED

AUG 06 1998

TIMOTHY R. WALBRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

In re:	)	
	)	
FLOYD and KATHRYN CRABTREE,	)	Case No. 97-05966-R
	)	
Debtors.	)	Chapter 7
_____	)	
	)	
FLOYD and KATHRYN CRABTREE,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Adv. No. 98-0134-R
	)	
UNITED STATES OF AMERICA, ex rel	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on May 1, 1998 in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

DOCKETED 8-6, 1998  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on December 30, 1997.
2. On May 1, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States for the 1989 through 1995 tax years.
3. The plaintiffs' federal income tax liabilities for the 1989 through 1993 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. The plaintiffs' federal income taxes and interest for the 1994 tax year are excepted from discharge pursuant to 11 U.S.C. 507 (a)(8)(A)(i).
5. The plaintiffs' federal income tax liabilities for the 1995 tax year have been paid.
6. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiffs' 1989 through 1993 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

7. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiffs' 1994 federal income taxes and interest, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 6 day of August, 1998.

A handwritten signature in cursive script, appearing to read "Dana L. Rasure", written over a horizontal line.

DANA L. RASURE, CHIEF JUDGE  
UNITED STATES BANKRUPTCY COURT